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ABSTRACT

The purpose of the project described in this report is to produce video programs and accompanying print materials to teach the economics of taxation in U.S. history classrooms in grades 7 through 9. Three 15-minute student video programs and a fourth, longer one to help teachers use the student videos effectively are planned. These video programs will be placed in a school resource package along with associated print materials intended to help teachers integrate the student video programs into lessons in U.S. history. In-service training activities are an integral part of the project. Teacher training workshops will be offered at the state and local level, and a manual will be developed for use in planning and conducting these workshops. The materials will be available for classroom use in the second semester of the 1990-91 school year. The project is a joint effort of the Agency for Instructional Technology, the Joint Council on Economic Education, and the Internal Revenue Service. (JB)

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ED317481

Design Report

Taxpayer Education for Middle and Junior High School Students

December 1989

U.S. DEPARTMENT OF EDUCATION
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Foreword

In 1984 the Agency for Instructional Technology (AIT) joined with the Joint Council on Economic Education (JCEE) and the Internal Revenue Service (IRS) to produce ***Tax Whys: Understanding Taxes***, a set of instructional materials designed to introduce secondary-level students and adult education groups to major aspects of taxation. The six video programs and teacher's guide complemented "Understanding Taxes," the Internal Revenue Service's overall collection of tax education materials.

The major change in tax laws in 1986, combined with a need for more broadly conceived materials, brought AIT, JCEE, and the IRS together again, along with a consortium of 50 states, the District of Columbia, and the Department of Defense Dependents Schools, to revise and expand the previous materials. The result was ***Understanding Taxes***, a comprehensive tax education resource to help teachers integrate tax education into a variety of curricular areas.

Current tax legislation requiring that an increasing proportion of students in middle and junior high school file tax returns suggests the need for a taxpayer education project aimed at students at this grade level. Accordingly, AIT and JCEE, working with the IRS, held a meeting to plan such a project. The planning committee consisted of June Gilliard, Curriculum Director of the Joint Council on Economic Education; Phillip Saunders, Professor of Economics at Indiana University; and DeVon Yoho, Director of the Center for Economic Education at Ball State University.

Fred Risinger, Associate Director of the Social Studies Development Center, Indiana University, was commissioned to write a concept paper based on the results of the planning meeting. The prospectus for this project, ***Taxpayer Education for Middle and Junior High School Students***, was based on that concept paper. It was distributed to state education and telecommunications agencies and economic education councils and centers in August 1989.

Overview

The purpose of the ***Taxpayer Education for Middle and Junior High School Students*** project is to produce video programs and accompanying print materials to teach the economics of taxation in U.S. history classrooms in grades 7–9. The project is motivated by the desire to provide young adolescents with a sound introduction to taxation at an age when they are becoming responsible for paying taxes.

The project will produce three 15-minute student video programs for use in classrooms. A fourth video program (20–25 minutes in length) will be produced to help individual teachers use the student videos effectively.

The video programs will be contained in a school resource package along with associated print materials intended to help teachers integrate the student video programs into lessons in U.S. history. The design of all instructional materials, including the school resource package, will be influenced by a study conducted to examine the use of ***Understanding Taxes*** in the schools.

Inservice training activities are an integral component of this project. Teacher training workshops will be offered at the state and local level. A manual will be developed to be used in planning and conducting these workshops. The materials will be available for classroom use in the second semester of the 1990–91 school year.

The Agency for Instructional Technology will assume primary responsibility for the design, production, and testing of the four video programs and all accompanying print materials as well as the evaluation of ***Understanding Taxes*** and the design of the school resource package. The Joint Council on Economic Education will take primary responsibility for developing and conducting the inservice teacher training activities. The entire project is sponsored by the U.S. Internal Revenue Service.

Background

Project Rationale

Current tax law requires that a federal income tax return be filed by any dependent who has interest or dividend income and whose total income is $500 or more. Thus, more and more young people are now required to file tax returns. This information, combined with educational research indicating that adult attitudes towards citizenship and political efficacy begin to take shape in the early adolescent years, suggests that there is a need to develop taxpayer education materials for infusion into existing social studies courses at the middle and junior high school level.

The Nature of the Social Studies Curriculum at this Level

In 1980, Project SPAN (Social Studies/Social Science Education: Priorities, Practices, and Needs) reported on the present and future status of the social studies in the United States. The report was produced by the Social Science Education Consortium and sponsored by the National Science Foundation.

Project SPAN noted a strong similarity in courses and topics taught at grade levels from K–12 across the country. The pattern suggested the existence of a "virtual nationwide curriculum which is held rather firmly in place by state laws, district requirement offerings, and tradition." The typical pattern in grades 7–9 is a course in world geography or history at grade 7; a course in U.S. history in grade 8; and a course in civics or world cultures in grade 9. More recent surveys indicate that the pattern has remained intact. It appears unlikely that this pattern will change in the near future.

These findings support targeting new taxpayer education materials at the eighth-grade U.S. history course because it is the most widely taught social studies course in grades 7–9. The materials would reach the largest number of students at an age (about 14) when many are becoming liable for tax reporting responsibilities. Additionally, targeting the materials at eighth-grade U.S. history would insure a solid curriculum link for teachers.

Characteristics of Social Studies Teachers at this Level

Most eighth-grade teachers teach in departmentalized schools. Those who teach social studies frequently think of themselves as **history** teachers. They are likely to have a college degree in history or in education with a specialty in history. Therefore, materials designed to be integrated into the eighth grade must clearly help teach U.S. history. Also, because state curriculum guides are becoming increasingly specific about content, the new taxpayer education materials must clearly be tied to course content. Merely labeling the materials as U.S. history will not ensure that they will be used.

While it is likely these teachers will have a solid background in history, it is much less likely that they will be well-versed in issues of taxation and economics. Experience with ***Tax Whys*** and ***Understanding Taxes*** indicates that inservice teacher training will be essential for the successful integration of taxpayer materials into existing social studies courses in middle and junior high schools.

Project Purpose

The purpose of this project is to contribute to education for citizenship in our American society by providing students in middle and junior high school with a sound introduction to the economics of taxation.

To attain this purpose, the project will develop video programs, print materials, and activities that

- acquaint students with certain fundamental economics of taxation themes—the need for governments to raise revenues; the influence of tax policy on economic behavior; and the issue of fairness in taxation
- encourage students to use the economics of taxation to illuminate and enhance understanding of significant events and developments in American history
- provide teachers with the necessary background, knowledge and procedures to effectively use new taxpayer education materials with their students

Project Components

The project will consist of two components: a resource package for schools and inservice teacher training activities.

School Resource Package

The school resource package will contain three 15-minute video programs for classroom use with students, a 20- to 25-minute video program for teachers, and associated print materials. These materials will be designed and developed by the Agency for Instructional Technology.*

Content of Student Video Programs

Content of each of the three 15-minute student video programs will conform to the following criteria.

1. Each program will emphasize and exemplify one of three fundamental economics of taxation themes:** (a) the need for governments to raise revenues; (b) the influence of tax policy on economic behavior; and (c) the issues of fairness in taxation. Each program will also consider the other themes, to a lesser extent.

2. Each program will cover a major event or development that is typically included in eighth-grade U.S. history courses, as indicated by standard curriculum guides and widely used U.S. history textbooks.

3. Each program will fit a major period of U.S. history from the Revolutionary War until the beginning of the Twentieth Century. This time span was selected because there is a growing national trend to have eighth-grade U.S. history courses concentrate on the first "half" of U.S. history. Thus, many eighth-grade courses and textbooks end as the United States emerges as a world power.

4. Each program will provide opportunities for students to examine the relevancy of the issues presented to their own situations as taxpayers or potential taxpayers.

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* The final design of all instructional materials included in the resource package will be influenced by the results of a study now being completed by AIT that examined the use of ***Understanding Taxes*** in the schools. The study focused on the appropriateness of the packaging and the adequacy of print and video components. Economic councils and centers, state education agencies, teachers, and media specialists were involved in this study.

** These themes were developed by a planning group consisting of June Gilliard, Curriculum Director of the Joint Council on Economic Education; Phillip Saunders, Professor of Economics at Indiana University; and DeVon Yoho, Director of the Center for Economic Education at Ball State University.

Guidelines for Student Program Structure

Each 15-minute student program has five distinct purposes. They are described below.

1. **Introduce the economics of taxation theme.** Each program begins with a brief, high interest contemporary situation showing target-aged children confronted with a situation involving taxes. Purposes are to capture attention of viewers, arouse their interest, and establish the tax theme to be explored in the program. This segment concludes with questions that structure the rest of the program.

2. **Establish historical context.** This segment considers developments that led up to the key events explored in the program. Purposes are to establish the program's economic and historical context and topics.

3. **Relate the economics of taxation theme to topics in American history.** The principal economics of taxation theme is connected to the key historical events and topics of the program. People responding to challenges or issues are featured in a chronologically-ordered, engaging presentation that responds to the questions posed in the first part of the program. Purposes of this segment are to connect economics of taxation with history through portrayal of events in American history and to demonstrate how knowledge of the economics of taxation contributes to historical understanding.

4. **Examine subsequent events.** This segment considers developments that occurred subsequent to the key events explored in the program. The purpose is to explore additional ideas related to the economics of taxation and history.

5. **Prompt post-program activities.** In the final segment, main ideas are reviewed briefly. Connections are made between the program content and contemporary taxation issues faced by the target-aged children seen at the beginning of the program. Purposes of this final segment are to highlight main ideas of the program and to establish a frame of reference for post-program study of the main ideas and events of the program.

Outline of the Student Programs

The matrix on page 7 provides an outline of the student programs included in this project. Each program focuses on an **economics of taxation theme** and is designed to help students attain certain **objectives**. A particular theme is used to help students ask and answer important questions about a significant **event** or **development** occurring within a distinct **historical period**. In each program, **content** is chosen to show connections between the economics of taxation and history.

The three student programs will constitute a series. Although the programs are chronological, each is self-contained and may be used independently. Thus, programs will be easily scheduled for flexible use in middle and junior high school American history courses.

Program Outlines

Program:	The First Federal Taxes: 1787–1794	The Protective Tariff Issue: 1816–1833	Fairness and the Income Tax : 1892–1913
Economics of Taxation Theme:	The need for governments to raise revenues	The influence of tax policy on economic behavior	The issue of fairness in taxation
Objectives:	1. Governments need revenue to function (to govern and to provide goods and services). 2. Taxes are an important source of governmental revenue. 3. Taxes are required payments imposed by governments. 4. Taxes transfer resources from private uses to government uses.	1. Governments may use tax policy to influence economic behavior. 2. Taxes on particular goods and services discourage activities because people can avoid the direct cost of these taxes by not buying or selling goods or services that are taxed. 3. Exemptions and deductions from general taxes encourage certain activities, because people can decide to engage more in the activities that are exempted.	1. Whenever taxes are imposed, the issue of fairness is raised, [that is, who ought to pay, how much and why]. 2. Ability to pay is one criterion of tax fairness. [The idea that people with a greater ability to pay taxes should pay higher taxes]. 3. Agreement on what is a fair tax is difficult to attain.
Historical Event/ Development:	Taxation legislation in the First Congress under the Constitution of 1787	The protective tariffs of 1815–1833	The income tax issue during the Populist/ Progressive Era 1890–1913
Historical Period:	The Revolutionary War and the New Republic, 1763–1815	Nationalism, Sectionalism, and the Civil War, 1815–1877	Rise of Modern America, 1877–1920
Content:	The key events in this program are the deliberations and debates of the First Federal Congress as it faced the challenge of launching a government for the U.S. A top priority was raising revenues through taxation to pay debts, establish new institutions of government, and provide public goods and services.	The key event in this program is the protectionist tariff of 1832. It was a tariff intended more for the protection of industry than for the raising of revenue. This marked the beginning of extreme sectional controversies over protective tariffs.	The key events in this program involve efforts to implement a progressive income tax during the Populist/Progressive Era. The issue of fairness in taxation is highlighted as the controversies surrounding the implementation of an income tax are explored.

Teacher Video Program

The teacher utilization video program will introduce the project to teachers and provide an overview of the content and design of the three student programs, with clips from each. It will also demonstrate, using actual sequences showing teachers and students, how the student video programs and suggested classroom activities can be used most effectively. This utilization video will be designed for use both by individual teachers and as part of the inservice training activities of this project.

Teacher's Guide

There will be a substantial teacher's guide to help teachers use the video programs effectively, including notes to facilitate the viewing of the teacher video program. An introduction will present the overall purpose and rationale for the video series as well as lesson objectives to be accomplished through each video program and its accompanying student activities.

The guide will contain blackline masters for transparencies and handout materials for students. It will also include a textbook correlation matrix for the series. At the end of the guide, teachers will find a section called "Further Resources," which contains the addresses and telephone numbers for IRS Taxpayer Education Coordinators for each state, Puerto Rico, and the District of Columbia.

A suggested lesson plan for each video program in the series will include the following.

- **Introduction to Main Ideas**—This section treats the main economics of taxation theme of the program. It defines key ideas associated with the theme and relates them to the program.
- **Connection to the Curriculum**—This section advises teachers about how the program fits into the standard curriculum and textbooks. A reproducible timeline will be created to provide a historical context for viewing the key events highlighted in the program.
- **Program Summary**—This synopsis of program content will identify the time frame and events in history that are emphasized in the program. It discusses how the economics of taxation theme highlighted in the program is used to enhance understanding of events in American history. A special feature of the summary will be a glossary of specialized words used in the program.
- **Teaching Suggestions**—This section includes suggestions for introducing each program to students and for post-program activities.
- **Follow-up Activities**—Suggestions for extending the lesson will include: a tax compliance activity (e.g., filling out a W-4 tax withholding form or a 1040EZ income tax form); a history activity related to the program topic; and an economics activity related to the program theme.
- **Evaluation**—This section will include one or two multiple choice questions for each objective that teachers can use to help determine whether lesson objectives were met.

Inservice Training Activities

The inservice training workshops will be developed and conducted by the Joint Council on Economic Education (JCEE). A training manual will be developed for use in association with the workshops.

Teacher Workshops

Teacher workshops will be conducted by JCEE and its network of affiliated state councils and college- and university-based centers. These workshops will be offered at the state and local level.

Past experience has proven that successful implementation of new instructional programs required "buy-in" and commitment on the part of classroom teachers. Teacher training workshops, in addition to providing teachers with the necessary background and knowledge, promote teacher commitment and increase effective use of new materials.

The purposes of the workshops will be to

1. increase teacher awareness of the new school resource package and it potential uses in the classroom

2. make teachers more effective users of the resource package by enabling them to (a) become familiar with its content and structure; (b) acquire knowledge about the economic content dealt with in the video programs; (c) acquire an analytical framework for examining tax questions and issues; (d) see how the series complements and enhances existing curricula; and (e) develop explicit plans for using the resource package in their respective U.S. history courses

3. assure that at least one resource package is placed in each of the schools represented by teachers participating in the workshops

The workshops will be held over a two-year period, approximately 50 per year. The Joint Council will provide state affiliates and university centers with funds to operate workshops upon receipt of an adequate (brief) proposal delineating the following: the number of teachers to be trained; the school districts represented by teacher participants; the length of time for the seminar (e.g., three hours, one day, etc.); the number of school resource packages needed; and how these are to be distributed.

Workshop Manual

A training manual will be developed to be used in planning and conducting the workshops. The manual will include inservice training models and materials designed to accomplish the aforementioned objectives.